

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,
Debtors.

:
: Chapter 11 Case No.
:
: 08-13555 (JMP)
: (Jointly Administered)
:
: Ref. Docket No. 15995
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AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On April 14, 2011, I caused to be served the "Fifth Interim Fee Statement of PricewaterhouseCoopers LLP, Tax Advisors to the Debtors and Debtors-In-Possession, for Compensation for Services Rendered and for Reimbursement of Expenses," dated April 14, 2011[Docket No. 15995], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - ii. copied to CD and delivered via overnight mail to those parties listed on the annexed Exhibit B,
 - iii. enclosed securely in separate postage-prepaid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C.
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."



Panagiota Manatakis

Sworn to before me this
19th day of April, 2011


Notary Public

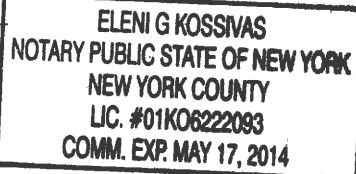


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